

lower that percentage on property taxes and LB 192 is a vehicle. So, I hope that you will not support the Koch kill motion.

PRESIDENT: Senator Dworak.

SENATOR DWORAK: Mr. President, colleagues. It was enlightening to hear Senator Simon and Senator Koch just philosophize on taxes and state both of them even though they are on opposite sides of the issue, that there are other indexes of wealth than property. That property isn't the only method by which we should gauge whether a particular school district is wealthy or poor. I agree 100%. But, I didn't see anything in LB 33 last session that took into account any index of wealth other than property. That was the sole determining factor as to who had the ability to pay and who didn't have the ability to pay. Now, I also agree with Senator Burrows in his statement that we can...we have had traditionally problems in this state in equally valuing property across this state. This again is 100% true. Senator Cal Carsten's committee to study re-evaluation or equalization between counties, between school districts, came out with a study with a historical synopsis of equalization in the State of Nebraska and they have had this problem since 1900. They have had this same basic problem 78 years ago that we have today. Now, I wonder, maybe if we can't draw the conclusion that we can not equally equalize property across the State of Nebraska and if we do come to that conclusion, then I wonder if we can also draw the conclusion that or can we draw the assumption that property should support schools. Or should property only support those things that serve property? Now I happen to believe that Senator Burrows has a good idea, with LB 192. I also happen to believe quite frankly that LB 192 has got some problems and I believe that Senator Burrows would readily admit that. I think that LB 192 is in a lot better shape today than it was two years ago or three years ago when it was originally introduced. But, I think that it is something that we need to look at. It is something that we need to consider. This Legislature, and I'm guilty, probably more guilty, has got this state hung up on state aid. Now, I think that a lot of people, a lot of the 60,000 signatures that were obtained in the referendum to put 33 on the ballot think that state aid might not be all bad, if we can get a formula that fairly and equally distributes the money across the state. That is where we get hung up. Philosophically I'm not opposed to state aid. But, philosophically I'm very opposed to a formula that uses assessed value of property as the sole index of wealth. I can go through the instances that have been debated a hundred times on this floor and prove how ridiculous this assumption is. We get right back to what Senator Burrows is talking about and we get right back to what LB 192 is about, is it humanly possible to equally assess property across this state? How much of an indication is property...is property...is property...how much of an indication of wealth is property? How can you tell? That retired school teacher living in that house that that house is an income producing mechanism to her. How can you tell that farmer that has been hauled out, that has had drought or whatever the case, or low commodity prices that he is wealthy, when that high property tax burden is used to dip into his past savings and earnings? What other business do we do that with? So, I think Senator Burrows' bill needs to stay alive. I think to kill it would be a wrong move. I would hope that the ladies and gentlemen of this Legislature would